

**AMENDMENTS TO THE SPECIFICATION**

Please amend the paragraph on page 5, line 2, with the following amended paragraph:

In order to enable the resin layer 13 to cover the foam body 12, the bath sponge 10 to enhance the massage effect, to improve blood circulation and boost skin rejuvenation. The sponge fibers 11 are formed in a mesh structure from filaments made from a substance with high density, high specific weight. The mesh structure has coarse pores without a foam membrane. ~~The resin layer 13 is made from a copolymer of polyethylene resin and acrylic resin. For fabricating the bath sponge of the invention, the resin layer 13 covers the sponge fibers 11 by spraying or immersion. As the resin layer 13 is also water-soluble, and the sponge fibers 11 form a mesh structure with coarse pores, the resin layer 13 may pass through the mesh structure without clogging. After drying and bonding, as shown in FIG. 4, the resin layer 13 completely covers the foam body 12. The color of the resin layer 13 is better controlled.~~